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**2014**  
**ANNUAL REPORT**  
**OF**  
**DISTRICT WATER SYSTEM OPERATIONS**  
**OF**  
**CALIFORNIA WATER SERVICE COMPANY**  
1720 North First Street  
SAN JOSE, CALIFORNIA 95112-4598

Name of District:         Selma              Location:         Selma                      Fresno          
(TOWN OR CITY)      (County)

**TO THE**  
**PUBLIC UTILITIES COMMISSION**  
**STATE OF CALIFORNIA**  
**FOR THE**  
**YEAR ENDED DECEMBER 31, 2014**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2015

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Report ID: CW\_W405-  
 Bus. Unit: CWSCO  
 Dept: SELMA

**ANALYSIS OF UTILITY PLANT**  
 December/31/2014

Page No. 17  
 Run Date: 3/5/2015  
 Run Time: 9:54:20AM

Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
<b>I. INTANGIBLE PLANT</b>						
301	ORGANIZATION	0.00				0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	308,375.38				308,375.38
	<b>TOTAL INTANGIBLE PLANT</b>	<b>308,375.38</b>				<b>308,375.38</b>
<b>II. LAND PLANT</b>						
306	LAND AND LAND RIGHTS	570,245.27				570,245.27
<b>III. SOURCE OF SUPPLY PLANT</b>						
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	1,619,161.78		-3,621.00		1,615,540.78
316	SUPPLY MAINS	0.00				0.00
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>1,619,161.78</b>		<b>-3,621.00</b>		<b>1,615,540.78</b>
<b>IV. PUMPING PLANT</b>						
321	STRUCTURES AND IMPROVEMENTS	1,562,377.05	360,682.23	-1,847.17		1,921,212.11
3211	PAVEMENT	55,379.20				55,379.20
324	PUMPING EQUIPMENT	3,259,685.26	63,093.44	-32,670.32		3,290,108.38
3241	SYS CONTROL COMPUTER EQUIP	524,054.55		-30,394.77		493,659.78
325	OTHER PUMPING PLANT	0.00				0.00
	<b>TOTAL PUMPING PLANT</b>	<b>5,401,496.06</b>	<b>423,775.67</b>	<b>-64,912.26</b>		<b>5,760,359.47</b>
<b>V. WATER TREATMENT PLANT</b>						
331	STRUCTURES AND IMPROVEMENTS	0.00	93,077.73			93,077.73
332	WATER TREATMENT EQUIPMENT	374,920.19	22,654.23	-14,773.46		382,800.96
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>374,920.19</b>	<b>115,731.96</b>	<b>-14,773.46</b>		<b>475,878.69</b>
<b>VI. TRANS AND DIST PLANT</b>						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	16,425.43				16,425.43
342	RESERVOIRS AND TANKS	1,439,283.50	-2,617.17			1,436,666.33
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	9,015,696.07	97,393.64	-970.15		9,112,119.56
344	FIRE MAINS	0.00				0.00
345	SERVICES	4,313,309.87	426,071.11	-319.20		4,739,061.78
346	METERS	703,443.40	100,193.65			803,637.05
348	HYDRANTS	1,503,717.40	26,516.90	-549.97		1,529,684.33
	<b>TOTAL TRANS AND DIST PLANT</b>	<b>16,991,875.67</b>	<b>647,558.13</b>	<b>-1,839.32</b>		<b>17,637,594.48</b>
<b>VII. GENERAL PLANT</b>						
371	STRUCTURES AND IMPROVEMENTS	448,061.73				448,061.73
3711	PAVEMENT	29,298.12				29,298.12
3720	OFFICE FURNITURE AND EQUIPMENT	74,642.09				74,642.09
3721	OFFICE EQUIPMENT - COMPUTERS	17,037.93		-3,802.56		13,235.37
3722	COMPUTER SOFTWARE	9,904.61				9,904.61
373	TRANSPORTATION EQUIPMENT	134,564.57	26,481.18	-28,573.45	41,471.83	173,944.13
374	STORES EQUIPMENT	34,168.55				34,168.55
375	LABORATORY EQUIPMENT	844.54				844.54
376	COMMUNICATION EQUIPMENT	32,129.24				32,129.24
377	POWER OPERATED EQUIPMENT	827.36				827.36
378	TOOLS, SHOP AND GARAGE EQUIP	70,259.21	23,023.80	-9,669.12		83,613.89
379	OTHER GENERAL PLANT	6,593.64				6,593.64
380	LEASED PROPERTY	0.00				0.00
	<b>TOTAL OTHER GENERAL PLANT</b>	<b>858,331.59</b>	<b>49,504.98</b>	<b>-42,045.13</b>	<b>41,471.83</b>	<b>907,263.27</b>
<b>VIII. UNDISTRIBUTED ITEMS</b>						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	1,007,184.17	129,639.55	-70,751.36	-435.28	1,065,637.08
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL UNDISTRIBUTED ITEMS</b>	<b>1,007,184.17</b>	<b>129,639.55</b>	<b>-70,751.36</b>	<b>-435.28</b>	<b>1,065,637.08</b>
	<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>27,131,590.11</b>	<b>1,366,210.29</b>	<b>-197,942.53</b>	<b>41,036.55</b>	<b>28,340,894.42</b>

**CALIFORNIA WATER SERVICE COMPANY**  
**DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2014**  
**SCHEDULE A-1d**  
**SELMA DISTRICT RATE BASE AND WORKING CASH**

Line No.	Title of Account	Balance 12/31/2014	Balance 12/31/2013
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 26,710,398.5	\$ 25,917,180.4
4	GENERAL OFFICE PRORATE	\$ 1,097,505.0	\$ 989,664.2
5	RATE BASE WRITE-UP (NET)	\$ -	\$ -
6	PLANT NOT FUNDED BY CALWATER	\$ -	\$ -
7	TOTAL GROSS PLANT (= Line 2 + Line 3 + Line 4 + Line 5 - Line 6)	\$ 27,807,903.5	\$ 26,906,844.5
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 7,883,328.7	\$ 7,182,623.2
10	GENERAL OFFICE PRORATE	\$ 462,537.1	\$ 383,419.4
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	\$ 8,345,865.8	\$ 7,566,042.6
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 2,289,867.7	\$ 1,977,413.6
14	DEFERRED ITC	\$ 21,610.8	\$ 22,018.1
15	GENERAL OFFICE PRORATE	\$ 97,619.0	\$ 54,769.7
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	\$ 2,409,097.5	\$ 2,054,221.4
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 1,799,074.3	\$ 1,835,113.3
19	ADVANCES FOR CONSTRUCTION	\$ 3,350,378.4	\$ 3,488,949.2
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 489,767.7	\$ 477,032.9
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	\$ 4,679,684.9	\$ 4,847,029.5
22	ADD MATERIALS AND SUPPLIES	\$ 220,742.8	\$ 198,235.1
23	ADD ADOPTED WORKING CASH (= Line 37)	\$ 99,600.0	\$ 135,900.0
24	TOTAL DISTRICT RATE BASE	\$ 12,683,598.1	\$ 12,773,686.2
25	(= Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23)		

**WORKING CASH**

26	DETERMINATION OF OPERATIONAL CASH REQUIREMENT		
27	Operating Expenses Excluding Taxes, Depreciation & Uncollectible)	\$ 2,934,658.7	\$ 3,112,217.1
28	Purchased Power & Commodity for Resale*	\$ 374,917.6	\$ 402,322.2
29	Meter Revenues: Bimonthly Billing	\$ 595,388.2	\$ 512,448.0
30	Other Revenues: Flat Rate Monthly Billing	\$ 119,959.2	\$ 124,148.4
31	Total Revenues (Line 30 + Line 31)	\$ 715,347.3	\$ 636,596.4
32	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	16.77%	19.50%
33	5/24 x Line 28 x (100% - Line 33)	\$ 508,861.5	\$ 521,932.5
34	1/24 x Line 28 x Line 33	\$ 20,505.1	\$ 25,289.2
35	1/12 x Line 29	\$ 31,243.1	\$ 33,526.8
36	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 580,609.8	\$ 580,748.5
37	Total Adopted	\$ 99,600.0	\$ 135,900.0

**SCHEDULE A-3****SELMA****Depreciation and Amortization Reserves****2014**

Line No.	Item (a)		Account 250		Account 251		Account 252	Account 253
			Utility Plant (b)		Limited Term Utility Investment (c)		Utility Plant Acquisition Adjustments (d)	Other Property (e)
1	Balance in reserves at beginning of year	(G)	394,766.51					
			7,381,334.47		149,925.07		0.00	0.00
2	<b>Add: Credits to reserves during year</b>							
3	a) Charged to account No. 503	(G)	91,587.51					
			708,478					
4	b) Charged to account No. 265		78,068.50					
5	c) Charged to clearing accounts	(G)	4,331.70					
			14,972.58					
6	d) Salvage recovered	(G)	0.00					
			0.00					
7	e) All other credits	(G)	584.35					
			0.00	(B)	31,200.25			
8	<b>Total Credits</b>		<b>898,022.64</b>		<b>31,200.25</b>			
9	<b>Deduct: Debits to reserves during year</b>							
10	a) Book cost of property retires	(G)	70,751.36					
			127,191.17					
11	b) Cost of removal	(G)	156.60					
			96,790.64					
12	c) All other debits	(G)	(2,361.49)			(C)	0.00	
			(22,914.54)					
13	<b>Total Debits</b>		<b>269,613.74</b>				<b>0.00</b>	
14	<b>Balances in reserves at end of year</b>		<b>8,404,509.88</b>		<b>181,125.32</b>		<b>0.00</b>	<b>0.00</b>
15	State method of determining depreciation charges:		Straight Line Remaining Life Method & Liberalized					
16								
	(A) Depreciation on Intracompany transfers		(B) Amortization charged to 504		(G) General Office Allocation			
17	(C) Amortization charged to 537							
18	Report depreciation in Federal Tax Return for year:		591,102.29					
19	Indicate nature of these items and accounts affected							
20		(See Schedule A-3a opposite)						



Report ID: CWW406-

ANNUAL REPORT FOR DEPRECIATION

Page No. 17

Analysis of Depreciation Reserve - Account no 250

Run Date: 2/10/2015

Schedule A-3A

Run Time: 3:22:24 PM

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ACCOUNT	BEGIN BALANCE	PROVISIONS	RETIREMENT	SALVAGE	COST TO REMOVE	OTHER	END BALANCE
<b>I. SOURCE OF SUPPLY PLANT</b>							
3110 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3120 COLLECTING AND IMPOUNDING RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130 LAKE, RIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	512,209.22	37,537.57	-3,621.00	0.00	-68,032.93	0.00	478,092.86
3160 SUPPLY MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3170 OTHER SOURCE OF SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE OF SUPPLY PLANT	512,209.22	37,537.57	-3,621.00	0.00	-68,032.93	0.00	478,092.86
<b>II. PUMPING PLANT</b>							
3210 STRUCTURES AND IMPROVEMENTS	403,452.45	62,087.62	-1,847.17	0.00	-27,836.64	0.00	435,856.26
3220 BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230 OTHER POWER PRODUCTION EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3240 PUMPING EQUIPMENT	566,216.97	82,035.41	-32,670.32	0.00	-545.84	0.00	615,036.22
3241 SYSTEM CONTROL COMPUTER EQUIP	47,177.87	13,188.73	-30,394.77	0.00	0.00	0.00	29,971.83
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	1,016,847.29	157,311.76	-64,912.26	0.00	-28,382.48	0.00	1,080,864.31
<b>III. WATER TREATMENT PLANT</b>							
3310 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3320 WATER TREATMENT EQUIPMENT	233,872.26	7,070.34	-14,773.46	0.00	-375.23	0.00	225,793.91
TOTAL WATER TREATMENT PLANT	233,872.26	7,070.34	-14,773.46	0.00	-375.23	0.00	225,793.91
<b>IV. TRANS AND DIST PLANT</b>							
3410 STRUCTURES AND IMPROVEMENTS	7,957.75	1,689.60	0.00	0.00	0.00	0.00	9,647.35
3420 RESERVOIRS AND TANKS	226,499.86	32,203.98	0.00	0.00	0.00	0.00	258,703.84
3421 TANK PAINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3430 TRANS AND DIST MAINS	2,730,950.62	250,786.61	-970.15	0.00	0.00	0.00	2,980,767.08
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	1,568,615.83	227,239.54	-319.20	0.00	0.00	0.00	1,795,536.17
3460 METERS	204,732.47	22,697.77	0.00	0.00	0.00	0.00	227,430.24
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	556,751.96	29,297.45	-549.97	0.00	0.00	0.00	585,499.44
3490 OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	5,295,508.49	563,914.95	-1,839.32	0.00	0.00	0.00	5,857,584.12
<b>V. GENERAL PLANT</b>							
3710 STRUCTURES AND IMPROVEMENTS	93,996.10	17,485.82	0.00	0.00	0.00	0.00	111,481.92
3720 OFFICE FURNITURE AND EQUIP	32,229.22	537.43	0.00	0.00	0.00	0.00	32,766.65
3721 OFFICE EQUIPMENT - COMPUTERS	4,733.42	-920.31	-3,802.56	0.00	0.00	0.00	10.55
3722 OFFICE EQUIPMENT - SOFTWARE	-2,421.60	238.80	0.00	0.00	0.00	0.00	-2,182.80
3730 TRANSPORTATION EQUIPMENT	100,281.04	14,972.58	-28,573.45	5,253.52	0.00	17,661.02	109,594.71
3740 STORES EQUIPMENT	22,071.88	471.81	0.00	0.00	0.00	0.00	22,543.69
3750 LABORATORY EQUIPMENT	-711.19	74.83	0.00	0.00	0.00	0.00	-636.36
3760 COMMUNICATION EQUIPMENT	49,787.26	-1,125.59	0.00	0.00	0.00	0.00	48,661.67
3770 POWER OPERATED EQUIPMENT	1,017.12	-85.14	0.00	0.00	0.00	0.00	931.98
3780 TOOLS, SHOP AND GARAGE EQUIP	22,434.53	3,664.04	-9,669.12	0.00	0.00	0.00	16,429.45
3790 OTHER GENERAL PLANT	-520.57	954.55	0.00	0.00	0.00	0.00	433.98
3800 LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3910 WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	322,897.21	36,268.82	-42,045.13	5,253.52	0.00	17,661.02	340,035.44
GO PLANT ALLOCATION	394,766.51	95,919.20	-70,751.36	2,385.86	-156.60	-24.37	422,139.24
TOTAL DEPRECIATION	7,776,100.98	898,022.64	-197,942.53	7,639.38	-96,947.24	17,636.65	8,404,509.88

LN NO	ACCT NO	ACCOUNT (A)	OPERATING REVENUES - CLASS A WATER		UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
22		<b>I. Water Service Revenues</b>				
23	601	Metered Sales to General Customers				
24		601.1 Commercial Sales	2,371,917	2,064,115		307,802
25		601.2 Industrial Sales	583,653	542,236		41,417
26		601.3 Sales to Public Authorities	230,821	232,914		(2,092)
27		Sub-Total	<u>3,186,391</u>	<u>2,839,264</u>		<u>347,127</u>
28	602	Unmetered Sales to General Customers				
29		602.1 Commercial Sales	1,349,927	1,399,315		(49,388)
31		602.3 Sales to Public Authorities	-	-		-
32		Sub-Total	<u>1,349,927</u>	<u>1,399,315</u>		<u>(49,388)</u>
34	603	603.1 Metered Sales, Irrigation Customers	-	-		-
		Sub-Total	<u>-</u>	<u>-</u>		<u>-</u>
37	604	Private Fire Protection Service	48,008	45,352		2,656
38	605	Public Fire Protection Service	8,113	8,073		40
39	606	Sales To Other Water Utilities For Resale	-	-		-
42	609	Other Sales or Service	9,397	(22,283)		31,680
43		Sub-Total	<u>65,518</u>	<u>31,142</u>		<u>34,376</u>
44		Total Water Service Revenue	<u>4,601,836</u>	<u>4,269,721</u>		<u>332,115</u>
46		<b>II. Other Water Revenues</b>				
47	611	Miscellaneous Service Revenue	32,455	36,045		(3,590)
48	612	Rent From Water Property	-	-		-
50	614	Other Water Revenues	59,401	4,981		54,420
51		Total Other Water Revenues	<u>91,856</u>	<u>41,026</u>		<u>50,830</u>
52		<b>III. Water Revenue Adjustment Mechanism Offsets</b>				
53		WRAM / MCBA Adjustmets	328,670	210,378		118,293
54		WRAM/MCBA Interest	418	559		(141)
54		Conservation Revenue Billed	(10,942)	42,784		(53,727)
55		Total WRAM Adjustments	<u>318,146</u>	<u>253,721</u>		<u>64,425</u>
56		Total Operating Revenues	<u>5,011,839</u>	<u>4,564,468</u>		<u>447,370</u>

7 SELMA

## SCHEDULE B-3

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE	- CLASS A, B, AND C WATER	UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)		AMOUNT PRIOR YEAR (C)	
1		<b>I. Source of Supply Expense</b>				
2		Operation				
3	701	Operation Supervision and Engineering	3,272		4,671	(1,400)
5	702	Operation Labor and Expense	176		-	176
6	703	Miscellaneous Expense	-		(0)	0
7	704	Purchased Water	-		-	-
8		Maintenance				
9	706	Maint. Supervision and Engineering	1,348		4,321	(2,973)
11	707	Maint. Of Structures and Improvements	-		-	-
12	708	Maint. Of Reservoirs	-		-	-
14	709	Maint. Of Lake, River other Intakes	-		-	-
15	710	Maint. Of Springs and Tunnels	-		-	-
16	711	Maint. Of Wells	-		-	-
17	712	Maint. Of Supply Mains	-		-	-
18	713	Maint. Of Other Source of Supply Plant	-		-	-
19		Total Source of Supply Expenses	4,796		8,992	(4,197)
20		<b>II. Pumping Expenses</b>				
21		Operation				
22	721	Operation Supervision and Engineering	71,430		71,874	(444)
24	722	Power Production Labor and Expenses	-		-	-
26	723	Fuel For Power Production	-		95	(95)
27	724	Pumping Labor and Expenses	15,058		19,496	(4,438)
28	725	Miscellaneous Expenses	31,951		31,421	530
29	726	Fuel or Power Purchased For Pumping	374,918		402,322	(27,405)
30		Maintenance				
31	729	Maint. Supervision and Engineering	12,591		20,403	(7,812)
33	730	Maint. Of Structures and Improvements	564		2,663	(2,099)
34	731	Maint. Of Power Production Equipment	-		-	-
35	732	Maint. Of Pumping Equipment	27,648		18,662	8,986
36	733	Maint. Of Other Pumping Equipment	-		792	(792)
37		Total Pumping Expenses	534,160		567,730	(33,570)
38		<b>III. Water Treatment Expenses</b>				
39		Operation				
40	741	Operation Supervision and Engineering	8,501		12,107	(3,606)
42	742	Operation Labor and Expenses	46,194		47,072	(877)
43	743	Miscellaneous Expenses	7,305		13,450	(6,145)
44	744	Chemicals and Filtering Materials	17,292		21,556	(4,264)
44	745	Water Treatment Alloc In/Out	-		-	-
45		Maintenance				
46	746	Maint. Supervision and Engineering	-		-	-
48	747	Maint. Of Structures and Improvements	-		-	-
49	748	Maint. Of Water Treatment Equipment	4,049		11,467	(7,418)
50		Total Water Treatment Expenses	83,342		105,652	(22,310)



LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE	- CLASS A, B, AND C WATER	UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
1		<b>IV. Transmission and Distribution Expenses</b>				
2		Operation				
3	751	Operation Supervision and Engineering	75,698	67,952	7,746	
5	752	Storage Facilities Expenses	27	(32)	59	
7	753	Transmission and Distribution Lines	8,105	9,968	(1,863)	
8	754	Meter Expenses	15,201	16,677	(1,476)	
9	755	Customer Installation Expenses	-	-	-	
10	756	Miscellaneous	33,998	34,301	(302)	
11		Maintenance				
12	758	Maint. Supervision and Engineering	21,900	31,357	(9,456)	
14	759	Maint. Of Structures and Improvements	-	-	-	
15	760	Maint. Of Reservoirs and Tanks	-	-	-	
16	761	Maint. Of Transmission and Distribbut. Mains	8,526	6,065	2,461	
18	762	Maint. Of Fire Mains	-	-	-	
19	763	Maint. Of Services	40,542	31,756	8,786	
21	764	Maint. Of Meters	7,369	6,529	841	
22	765	Maint. Of Hydrants	7,793	817	6,976	
23	766	Maint. Of Miscellaneous Plant	-	-	-	
24		Total Transmission and Distribution Exp.	219,160	205,389	13,771	
25		<b>V. Customer Account Expenses</b>				
26		Operation				
27	771	Supervision	276,839	255,981	20,858	
29	772	Meter Reading Expenses	7,177	7,219	(42)	
30	773	Customer Records and Collection Expenses	79,245	68,740	10,506	
32	774	Miscellaneous Customer Accounting Expeses	86,765	256,717	(169,952)	
33	775	Uncollectible Accounts	10,732	18,024	(7,291)	
33	776	776 Cust Allocation In/Out	-	-	-	
34		Total Customer Accounts Expense	460,759	606,680	(145,921)	
35		<b>VI. Sales Expenses</b>				
36		Operation				
37	781	Supervision				
39	782	Demonstration and Selling Expenses				
40	783	Advertising Expenses				
41	784	Miscellaneous Sales Expenses				
42	785	Merchandising, Jobbing and Contract Work				
43		Total Sales Expenses	-	-	-	

LN NO	ACCT NO	OPERATING EXPENSE - CLASS A, B, AND C WATER		UTILITIES (CONCLUDED)	
		ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		<b>VII. Administrative And General Expenses</b>			
2		Operation			
3	791	Administrative and General Salaries	5,269	3,632	1,637
5	792	Office Supplies and Other Expenses	13,268	10,800	2,468
6	793	Property Insurance	-	598	(598)
7	794	Injuries and Damages	10,643	13,558	(2,914)
8	795	Employees Pensions and Benefits	468,015	510,201	(42,186)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	2,902	326	2,575
12	798	Outside Service Employed	1,700	9,336	(7,635)
14	799	Miscellaneous General Expense	780,734	747,018	33,716
15		Maintenance			
16	805	Maintenance of General Plant	-	-	-
17		Total Administrative and General Expenses	1,282,531	1,295,469	(12,938)
18		<b>VIII. Miscellaneous</b>			
19	811	Rents	33,720	33,720	-
20	812	Admin. Exp. Transferred	(2,323)	(1,590)	(732)
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	31,397	32,130	(732)
23		Total Operating Expenses	2,616,144	2,822,041	(205,897)

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	144,899.46	144,899.46	0.00		
25	State corporate Franchise Tax	(2,151.39)	(2,151.39)			
26	State Unemployment Tax	(772.87)	(772.87)			0.00
27	Other State and Local Taxes	99,449.13	99,449.13			
28	Federal Unemployment Tax	(297.27)	(297.27)			0.00
29	FICA	51,116.61	44,399.14			6,717.47
30	Other Federal Tax	0.00	0.00			
31	Federal Income Tax	333,088.76	333,088.76			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	22,452.90	22,452.90			
36						
37						
38						
39		647,785.33	641,067.86	0.00	0.00	6,717.47

\* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

**SEL**

**SCHEDULE D-1  
Sources of Supply and Water Developed**

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	<b>Not Applicable</b>								
2									
3									
4									
5									
WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks	
Line No.	At Plant (Name or Number)	See Attached Schedule		Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>			
		Location	Number						
6									
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11	<b>Not Applicable</b>								
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from	<b>Not Applicable</b>							
17	Annual quantities purchased					(Unit chosen) <sup>2</sup>	Million Gallons		
18									
19									

\* State ditch, pipe line, reservoir, etc., with name, if any.

<sup>1</sup> Average depth to water surface below ground surface.

<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2  
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs		<b>See Attached Schedule</b>	
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total			

**SELMA DISTRICT**

**WELL PRODUCTION - YEAR 2014**

**SCHEDULE D-1**

<b><u>LOCATION</u></b>	<b><u>UNIT NO.</u></b>	<b><u>I.D. SIZE INCHES</u></b>	<b><u>DEPTH (FEET)</u></b>	<b><u>2014 M.G.</u></b>	<b><u>2014 A.F.</u></b>	<b><u>HOURS</u></b>
Tucker & Orange	4-03	14	264	66.9	205.3	1,794
Wilson & Nebraska	6-01	14	294	71.7	219.9	4,062
Stillman & Orange	7-01	14	190	54.1	166.1	2,683
McCall & Nebraska	8-01	12	228	12.0	36.7	5
Sylvia & North	10-01	14	306	0.0	0.0	0
Aspen & D	11-01	16-12	287	45.1	138.3	4,029
E/S Mitchell S/O Nebraska	12-01	16	316	70.8	217.3	2,494
Wright & Goldbridge	13-02	14	560	164.0	503.3	5,366
Mitchell Street	14-01	30-16	299	251.1	770.6	8,270
Front & Whitson	15-01	16	300	0.0	0.0	0
So. Leonard Ave. S/O Dinuba Ave.	16-03	16	582	150.5	461.8	1,879
E/O Shaft Ave. N/O Dinuba Ave.	17-01	14	260	369.4	1,133.8	1,870
1161 Mill Street, Lot 21	18-01	16	570	113.5	348.4	4,512
Young Street N/O North Street	19-01	16	620	142.1	436.1	1,466
3185 Stillman Street	20-01		670	99.0	303.7	1,345
	<u>22-01</u>			75.6	232.1	840
<b>GRAND TOTAL</b>	15			1,685.8	5,173.5	39,774

**CALIFORNIA WATER SERVICE COMPANY**

**SELMA DISTRICT**

**STORAGE FACILITIES - DECEMBER 31, 2014**

**SCHEDULE D - 2**

<b>LOCATION</b>	<b>DESIGNATION</b>	<b>FILLED FROM WHAT SOURCE</b>	<b>TYPE</b>	<b>CAPACITY (1000 gal)</b>
	Sta. 020 Tank 1	Wells	Steel	1,000
	Sta. 021 Tank 1	Wells	Steel	1,000
<b>Total</b>	<b>2</b>		<b>Total District</b>	<b>2,000</b>

**SEL**

**SCHEDULE D-3  
Description of Transmission and Distribution Facilities**

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES  
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) \_\_\_\_\_

Line No.	Not Applicable	0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total								

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued  
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) \_\_\_\_\_

Line No.	Not Applicable	101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Total								

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.	See Attached Schedule	1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel									
20	Wood									
21	Other (specify)									
22	Total									

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.	See Attached Schedule	10	12	14	16	18	20	Other Sizes (Specify Sizes)	Total All Sizes
23	Cast Iron								
24	Cast Iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted steel								
28	Standard screw								
29	Screw or welded casing								
30	Cement - asbestos								
31	Welded steel								
32	Wood								
33	Other (specify)								
34	Total								

California Water Service Company  
Supply And Distributions Mains  
12/31/2014

Department: 117-SELMA

Pipe Size	Asbestos Cement	Cast Iron	Concrete Cylinder	Copper Tubing	Steel Standard	Steel Cement Lined	Steel Other	Ductile Iron	Plastic Pipe	Total
3/4"										
1"										
1 - 1/4"										
1 - 1/2"										
2"					1,624		1,417			3,041
2-3/8"							115			115
2-1/2"										
3"							103			103
3-1/2"					299		318			617
4"	25,603	36,978			768		5,945	208		69,502
4-1/2"							4,095			4,095
5"										
5-1/2"										
6"	71,829	9,994			1,491		5,213	11,003	17,068	116,598
7"										
8"	79,498	9,590			1,029	60	5,768	9,098	97,231	202,274
9"										
10"										
10-3/4"										
12"	14,646	960				712	120	38,007	6,822	61,267
12-3/4"										
14"						60				60
15"										
16"								398		398
17"										
18"		0								
19"										
20"										
21"										
22"										
24"		0								
26"										
27"								0		
30"										
33"										
36"										
37"										
42"										
<b>Total</b>	191,576	57,522			5,211	832	23,094	58,714	121,121	458,070



**SCHEDULE D-4**                      Selma  
**Number of Active Service Connections**

	Metered-	Dec. 31	Flat Rate-	Dec. 31
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Commercial (including domestic)	4019	4520	2002	1523
Industrial	19	20		
Public Authorities	119	119		
Irrigation				
Other (specify)	6	7		
<b>Sub-Total</b>	<b>4163</b>	<b>4666</b>	<b>2002</b>	<b>1523</b>
Private Fire Connections			80	86
Public Fire Connections			612	614
<b>Totals</b>	<b>4163</b>	<b>4666</b>	<b>2694</b>	<b>2223</b>

SELMA

**SCHEDULE D-5**

**Number of Meters and Services  
on Pipe Systems at End of Year**

Size	Meters	Services
5/8 - in.	4,284	
3/4 - in.		3,074
1 - in.	503	2,930
1 1/4 - in.		
1 1/2 - in.	70	10
2 - in.	231	229
2 1/2 - in.		
3 - in.	34	3
4 - in.	13	56
5 - in.		
6 - in.	5	41
8 - in.		36
10 - in.		2
12 - in.		2
16 - in.		
18 - in.		
other		137
misc		
<b>Totals</b>	<b>5,140</b>	<b>6,520</b>

**SCHEDULE D-6**

**Meter Testing Data**

<b>A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:</b>	
1. New, after being received	_____
2. Used, before repair	_____ 1
3. Used, after repair	_____ 11
4. Found fast, requiring billing adjustment	_____
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten Years or Less	_____ 3,016
2. More than 10, but less than 15 years	_____ 553
3. More than 15 years	_____ 1,238
	_____

## Water Delivered to Metered Customers by Months and Years in 100,000 CuFt (Units Chosen)

Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jan	Feb	Mar	Apr	May	Jun	Dec			
Commercial	73	68	68	82	103	142	790	1326	1364	
Industrial	1	2	1	1	2	3	16	26	26	
Public Authority	4	5	4	6	9	12	74	114	159	
Irrigation							0	0	0	
Other water utilities							0	0	0	
Reclaimed							0	0	0	
Other							1	1	2	
<b>Total</b>	<b>78</b>	<b>75</b>	<b>73</b>	<b>89</b>	<b>114</b>	<b>157</b>	<b>881</b>	<b>1467</b>	<b>1551</b>	
Classification Of Service	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total	Total	Total Prior Yr	
Commercial	160	158	157	130	102	83	790	1326	1364	
Industrial	3	3	4	3	2	1	16	26	26	
Public Authority	14	16	15	13	10	6	74	114	159	
Irrigation							0	0	0	
Other water utilities							0	0	0	
Reclaimed							0	0	0	
Other					1		1	1	2	
<b>Total</b>	<b>177</b>	<b>177</b>	<b>176</b>	<b>146</b>	<b>115</b>	<b>90</b>	<b>881</b>	<b>1467</b>	<b>1551</b>	
Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet Total Acres Irrigated: Total Population Served									24,587	

**END OF YEAR BALANCES IN SELECTED ACCOUNTS**

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131. Materials and supplies on hand	(G)	582.19
		203,801.41
100.3. Construction work in progress	(G)	23,730.30
		325,100.77
241. Advances for construction		-3,274,456.34
265. Contributions in aid of construction		-1,753,977.52

(G) General Office Allocation

**SIGNATURE**

District Management

Name of District Manager Scott Bailey

Address 2042 2nd Street, Selma, CA 93662

Telephone 559-734-6734

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2014 to December 31, 2014.

Selma

Signature

Controller

Title

Date

**END OF YEAR BALANCES IN SELECTED ACCOUNTS**

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131. Materials and supplies on hand	(G)	582.19
		203,801.41
100.3. Construction work in progress	(G)	23,730.30
		325,100.77
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(G) General Office Allocation

**SIGNATURE**

District Management

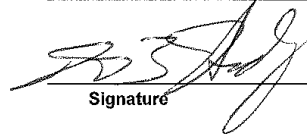
Name of District Manager Scott Bailey

Address 2042 2nd Street, Selma, CA 93662

Telephone 559-734-6734

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2014 to December 31, 2014.

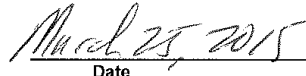
Selma



Signature

Vice President & Corporate Controller

Title



Date

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